

AMENDED IN ASSEMBLY MARCH 31, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

ASSEMBLY BILL

No. 1304

Introduced by Assembly Member Saldana

February 27, 2009

An act to ~~amend Section 11932 of~~ *add Section 6357.3 to* the Revenue and Taxation Code, relating to taxation, *to take effect immediately, tax levy.*

LEGISLATIVE COUNSEL'S DIGEST

AB 1304, as amended, Saldana. ~~Taxation: documentary transfer tax.~~
Sales and use taxes: exemption: electric cars.

The Sales and Use Tax Law imposes a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state.

This bill would exempt from those taxes the sale of, or the storage, use, or other consumption of, electric vehicle batteries, electric vehicle infrastructure, and the labor and services rendered with respect to the installation, repair, alteration, or improvement of those items, as provided.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes counties and cities to impose local sales and use taxes in conformity with the Sales and Use Tax Law, and the Transactions and Use Tax Law authorizes districts, as specified, to impose transactions and use taxes in conformity with the Sales and Use Tax Law.

This bill would specify that this exemption does not apply to local sales and use taxes or to transactions and use taxes.

This bill would take effect immediately as a tax levy, but its operative date would depend on its effective date.

~~Existing law authorizes counties and cities and counties to impose a documentary transfer tax at a specified rate upon deeds, instruments, or other writings by which specified property is transferred. Existing law requires a document subject to the tax to show specified information, including the amount of tax due.~~

~~This bill would make technical, nonsubstantive changes to that provision.~~

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~-yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 *SECTION 1. Section 6357.3 is added to the Revenue and*
2 *Taxation Code, to read:*

3 *6357.3. (a) There are exempted from the taxes imposed by this*
4 *part the gross receipts from the sale of, and the storage, use, or*
5 *other consumption of:*

6 *(1) Electric vehicle batteries.*

7 *(2) Labor and services rendered with respect to installing,*
8 *repairing, altering, or improving electric vehicle batteries.*

9 *(3) Labor and services rendered in respect to installing,*
10 *constructing, repairing, or improving electric vehicle*
11 *infrastructure.*

12 *(4) Tangible personal property that will become a component*
13 *of electric vehicle infrastructure during the course of installing,*
14 *constructing, repairing, or improving electric vehicle*
15 *infrastructure.*

16 *(b) For purposes of this section:*

17 *(1) "Battery changing station" means an electrical component*
18 *assembly or cluster of component assemblies designed specifically*
19 *to charge batteries within electric vehicles, which meet or exceed*
20 *any standards, codes, and regulations set forth by the Society for*
21 *Automotive Engineers, the National Electrical Code, or any other*
22 *federal, state, and local agencies.*

23 *(2) "Battery exchange station" means a fully automated facility*
24 *that will enable an electric vehicle with a swappable battery to*
25 *enter a drive lane and exchange the depleted battery with a fully*
26 *charged battery through a fully automated process, which meets*

1 *or exceeds any standards, codes, and regulations set forth by the*
2 *Society for Automotive Engineers, the National Electrical Code,*
3 *or any other federal, state, and local agencies.*

4 (3) *“Electric vehicle” means a passenger vehicle that uses*
5 *electricity as its sole source of propulsion power, including plug-in*
6 *electric vehicles and extended-range electric vehicles.*

7 (4) *“Electric vehicle infrastructure” means structures,*
8 *machinery, and equipment necessary to support an electric vehicle,*
9 *including battery changing stations, rapid charging stations, and*
10 *battery exchange stations.*

11 (5) *“Rapid charging station” means an industrial grade*
12 *electrical outlet that allows for faster recharging of electric vehicle*
13 *batteries through higher power levels, which meets or exceeds any*
14 *standards, codes, and regulations set forth by the Society for*
15 *Automotive Engineers, the National Electrical Code, or any other*
16 *federal, state, and local agencies.*

17 (c) *Notwithstanding any provision of the Bradley-Burns Uniform*
18 *Local Sales and Use Tax Law (Part 1.5 (commencing with Section*
19 *7200)) or the Transactions and Use Tax Law (Part 1.6*
20 *(commencing with Section 7251)), the exemption established by*
21 *this section does not apply with respect to any tax levied by a*
22 *county, city, or district pursuant to, or in accordance with, either*
23 *of those laws.*

24 SEC. 2. *This act provides for a tax levy within the meaning of*
25 *Article IV of the Constitution and shall go into immediate effect.*
26 *However, the provisions of this act shall become operative on the*
27 *first day of the first calendar quarter commencing more than 90*
28 *days after the effective date of this act.*

29 SECTION 1. ~~Section 11932 of the Revenue and Taxation Code~~
30 ~~is amended to read:~~

31 ~~11932. If a county has imposed a tax pursuant to this part, all~~
32 ~~documents subject to tax that is submitted for recordation shall~~
33 ~~show on the face of the document the amount of tax due and the~~
34 ~~incorporated or unincorporated location of the lands, tenements~~
35 ~~or other realty described in the document. If the party submitting~~
36 ~~the document for recordation so requests, the amount of tax due~~
37 ~~shall be shown on a separate paper that shall be affixed to the~~
38 ~~document by the recorder after the permanent record is made and~~

- 1 before the original is returned as specified in Section 27321 of the
- 2 Government Code.

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